

**BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO**

In the Matter of the Protest of	)	
	)	DOCKET NO. 13927
[Redacted]	)	
Taxpayer.	)	DECISION
	)	
	)	
	)	
	)	

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On May 18, 1999, the staff of the Sales, Use and Miscellaneous Tax Audit Bureau (Bureau) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination to [Redacted] (taxpayer), proposing sales tax and interest for the period April 1, 1996, through August 31, 1998, in the total amount of \$6,883.

On July 22, 1999, the taxpayer filed a timely appeal and petition for redetermination. On September 27, 1999, the Commission sent a letter to the taxpayer confirming his request for an informal hearing on November 16, 1999, in Boise. The taxpayer responded on October 4, 1999, asking that the hearing be moved to [Redacted] to accommodate his employees and other representatives and to provide easy access to his records. The Commission responded on November 1, 1999, saying that it was unable to meet with the taxpayer in [Redacted] on that date. The Commission requested a list of available dates in January and February 2000 in order to reschedule the hearing for that location. The Commission received no response to this letter.

On April 1, 2004, the Commission wrote once again to remind the taxpayer of the outstanding deficiency, but the taxpayer did not respond. Therefore, the taxpayer has not provided anything further for the Commission to consider. The Commission, having reviewed the file, hereby issues its decision.

The taxpayer has not provided the Commission with information to establish that the amount asserted in the Notice of Deficiency Determination is incorrect. As a result, the

Commission will uphold the tax deficiency notice, as adjusted, for the period April 1, 1996, through August 31, 1998. A determination of the State Tax Commission is presumed to be correct. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810, 814, 683 P.2d 846, 850 (1984). A State Tax Commission deficiency is presumed to be correct and the burden is on the taxpayer to show that the deficiency is erroneous. Parsons v. Idaho State Tax Commission, 110 Idaho 572, 574-575 n.2 (Ct. App. 1986).

Absent information to the contrary, the Commission finds the deficiency prepared by the Bureau to be a reasonably accurate representation of the taxpayer's sales and use tax liability for the period April 1, 1996, through August 31, 1998.

The Bureau added interest to the sales and use tax deficiency pursuant to Idaho Code sections 63-3045.

WHEREFORE, the Notice of Deficiency Determination dated May 21, 1999, is hereby MODIFIED, in accordance with the provisions of this decision and, as so modified, is APPROVED, AFFIRMED and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayer pay the following tax, penalty and interest:

<u>TAX</u>	<u>INTEREST</u>	<u>TOTAL</u>
\$6,367	\$ 2,747	\$ 9,114

Interest is calculated through September 1, 2004 and will continue to accrue at the rate set forth in Idaho Code § 63-3045(6) until paid.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the taxpayer's right to appeal this decision is included with this decision.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2004.

IDAHO STATE TAX COMMISSION

\_\_\_\_\_  
COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this \_\_\_\_ day of \_\_\_\_\_, 2004, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted]

Receipt No.  
\_\_\_\_\_